



January 14, 2000

HOUSE BILL No. 1145

DIGEST OF HB 1145 (Updated January 13, 2000 11:35 AM - DI 96)

Citations Affected: IC 22-4.

Synopsis: Unemployment compensation assessment appeals. Allows an employing unit to file a motion for a hearing before the unemployment compensation liability administrative law judge on the issue of default as to assessment. Requires the employing unit to show grounds for relief for default and a defense to the assessment before relief from the assessment may be made. Allows unemployment insurance records to be disclosed if the individual and the employing unit authorize the disclosure. Provides that the directors and officers of an employer have personal liability for unemployment taxes owed by the employer. Provides that in a corporate dissolution, without clearance from department of workforce development, the officers and directors of a corporation are personally liable for amounts owed by the corporation to the department of workforce development if the corporation has insufficient assets to pay the amounts owed to the department. Requires a corporation seeking reinstatement after an administration dissolution to submit certification to the secretary of state stating that all employer contributions owed by the corporation under the worker's compensation statute are paid. Provides that the health professions bureau and professional licensing agency may allow the department of workforce development to have access to the name of each person who has a license or has applied for a license. Prohibits the health professions bureau and professional licensing agency from issuing a license to a person who has unpaid liability with the department of workforce development.

Effective: July 1, 2000.

Avery

January 10, 2000, read first time and referred to Committee on Labor and Employment.
January 13, 2000, amended, reported — Do Pass.

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January 14, 2000

Second Regular Session 111th General Assembly (2000)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 1999 General Assembly.

HOUSE BILL No. 1145

A BILL FOR AN ACT to amend the Indiana Code concerning labor and industrial safety.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 22-4-19-6, AS AMENDED BY P.L.235-1999,
2 SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 JULY 1, 2000]: Sec. 6. (a) Each employing unit shall keep true and
4 accurate records containing information the department considers
5 necessary. These records are:
6 (1) open to inspection; and
7 (2) subject to being copied;
8 by an authorized representative of the department at any reasonable
9 time and as often as may be necessary. The commissioner, the review
10 board, or an administrative law judge may require from any employing
11 unit any verified or unverified report, with respect to persons employed
12 by it, which is considered necessary for the effective administration of
13 this article.
14 (b) Except as provided in subsection (d), information obtained or
15 obtained from any person in the administration of this article and the
16 records of the department relating to the unemployment tax or the
17 payment of benefits is confidential and may not be published or be

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1 open to public inspection in any manner revealing the individual's or
2 the employing unit's identity, except:

3 (1) in obedience to an order of a court;

4 **(2) when authorized by the individual and the employing unit;**

5 or

6 **(3) as provided in this section.**

7 (c) A claimant at a hearing before an administrative law judge or the
8 review board shall be supplied with information from the records
9 referred to in this section to the extent necessary for the proper
10 presentation of the subject matter of the appearance. The commissioner
11 may make the information necessary for a proper presentation of a
12 subject matter before an administrative law judge or the review board
13 available to an agency of the United States or an Indiana state agency.

14 (d) The commissioner may release the following information:

15 (1) Summary statistical data may be released to the public.

16 (2) Employer specific information known as ES 202 data and data
17 resulting from enhancements made through the business
18 establishment list improvement project may be released to the
19 department of commerce only for the following purposes:

20 (A) The purpose of conducting a survey.

21 (B) The purpose of aiding the officers or employees of the
22 department of commerce in providing economic development
23 assistance through program development, research, or other
24 methods.

25 (C) Other purposes consistent with the goals of the department
26 of commerce and not inconsistent with those of the
27 department.

28 (3) Employer specific information known as ES 202 data and data
29 resulting from enhancements made through the business
30 establishment list improvement project may be released to the
31 budget agency only for aiding the employees of the budget agency
32 in forecasting tax revenues.

33 (4) Information obtained from any person in the administration of
34 this article and the records of the department relating to the
35 unemployment tax or the payment of benefits for use by the
36 following governmental entities:

37 (A) department of state revenue; or

38 (B) state or local law enforcement agencies;

39 only if there is an agreement that the information will be kept
40 confidential and used for legitimate governmental purposes.

41 (e) The commissioner may make information available under
42 subsection (d)(1), (d)(2), or (d)(3) only:

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- 1 (1) if:
- 2 (A) data provided in summary form cannot be used to identify
- 3 information relating to a specific employer or specific
- 4 employee; or
- 5 (B) there is an agreement that the employer specific
- 6 information released to the department of commerce or budget
- 7 agency will be treated as confidential and will be released only
- 8 in summary form that cannot be used to identify information
- 9 relating to a specific employer or a specific employee; and
- 10 (2) after the cost of making the information available to the
- 11 person requesting the information is paid under IC 5-14-3.
- 12 (f) An employee:
- 13 (1) of the department who recklessly violates subsection (a), (c),
- 14 (d), or (e); or
- 15 (2) of any governmental entity listed in subsection (d)(4) of this
- 16 chapter who recklessly violates subsection (d)(4) of this chapter;
- 17 commits a Class B misdemeanor.
- 18 (g) An employee of the department of commerce or the budget
- 19 agency who violates subsection (d) or (e) commits a Class B
- 20 misdemeanor.
- 21 SECTION 2. IC 22-4-29-3 IS AMENDED TO READ AS
- 22 FOLLOWS [EFFECTIVE JULY 1, 2000]: Sec. 3. The commissioner,
- 23 or the commissioner's duly authorized representative, shall immediately
- 24 notify the employing unit of the assessment in writing by mail, and,
- 25 **except as provided in section 4.5 of this chapter**, such assessment
- 26 shall be final unless the employing unit protests such assessment within
- 27 fifteen (15) days after the mailing of the notice.
- 28 SECTION 3. IC 22-4-29-4.5 IS ADDED TO THE INDIANA CODE
- 29 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
- 30 1, 2000]: **Sec. 4.5. (a) Upon terms that are just, by motion filed with**
- 31 **the commissioner, the liability administrative law judge may**
- 32 **relieve an employing unit from a final assessment under section 3**
- 33 **of this chapter for the following reasons:**
- 34 (1) Mistake.
- 35 (2) Surprise.
- 36 (3) Excusable neglect, including, but not limited to, the
- 37 employing unit showing to the satisfaction of the liability
- 38 administrative law judge that no return was filed because
- 39 there was no contribution liability for the period covered by
- 40 the final assessment.
- 41 (b) The motion must be filed not later than two (2) years after
- 42 the date of the mailing of the notice of assessment under section 3

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- 1 of this chapter.
- 2 (c) The motion must contain:
- 3 (1) the grounds for an appeal under this section; and
- 4 (2) a defense to the assessment imposed in section 2 of this
- 5 chapter.
- 6 (d) Upon receipt of an appeal under this section, if a warrant
- 7 has been filed with the clerk of the circuit court under section 6 of
- 8 this chapter, the commissioner or the commissioner's
- 9 representative shall immediately notify the clerk of the circuit
- 10 court that an appeal has been filed.
- 11 (e) The filing of a motion stays the following:
- 12 (1) Issuance of a warrant by the commissioner or the
- 13 commissioner's representative under section 6 of this chapter.
- 14 (2) Action to be performed by the sheriff or clerk in response
- 15 to the demands of the warrant under section 6 of this chapter.
- 16 (3) Placement of a lien upon the real and personal property of
- 17 the employing unit under section 6 of this chapter.
- 18 (4) Issuance of the warrant to the sheriff of the county by the
- 19 department under section 7 of this chapter.
- 20 (f) Costs due under section 8 of this chapter and amounts
- 21 retained under section 9 of this chapter may not be returned to an
- 22 employing unit that is relieved from assessment liability under this
- 23 section.
- 24 (g) At the hearing, the employing unit seeking to set aside the
- 25 final assessment must show:
- 26 (1) the grounds for relief set forth in subsection (a); and
- 27 (2) the defense to the assessment as required by section 4 of
- 28 this chapter.
- 29 (h) Judicial relief of the decision of the liability administrative
- 30 law judge may be sought under section 5 of this chapter.
- 31 SECTION 4. IC 22-4-32-4 IS AMENDED TO READ AS
- 32 FOLLOWS [EFFECTIVE JULY 1, 2000]: Sec. 4. **Except as provided**
- 33 **in IC 22-4-29-4.5**, an employing unit shall have fifteen (15) days
- 34 within which to protest in writing initial determinations of the
- 35 commissioner with respect to:
- 36 (1) the assessments of contributions, penalties, and interest;
- 37 (2) the transfer of charges from an employer's account;
- 38 (3) merit rate calculations;
- 39 (4) successorships;
- 40 (5) the denial of claims for refunds and adjustments; and
- 41 (6) a protest arising from an initial determination of the director
- 42 relating to any matter listed in subdivisions (1) through (5).



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1 The fifteen (15) day period shall commence with the day following the
 2 day upon which the initial determination or denial of claim for refund
 3 or adjustment is mailed to the employing unit.

4 SECTION 5. IC 22-4-32-20 IS AMENDED TO READ AS
 5 FOLLOWS [EFFECTIVE JULY 1, 2000]: Sec. 20. The contributions,
 6 penalties, and interest due from any employer under the provisions of
 7 this article from the time they shall be due shall be a personal liability
 8 of the:

9 (1) employer; **and**

10 (2) **directors and officers of an employer;**

11 to and for the benefit of the fund and the employment and training
 12 services administration fund.

13 SECTION 6. IC 22-4-32-23 IS AMENDED TO READ AS
 14 FOLLOWS [EFFECTIVE JULY 1, 2000]: Sec. 23. (a) As used in this
 15 section:

16 (1) "Dissolution" refers to dissolution of a corporation under
 17 IC 23-1-45 through IC 23-1-48.

18 (2) "Liquidation" means the operation or act of winding up a
 19 corporation's affairs, when normal business activities have ceased,
 20 by settling its debts and realizing upon and distributing its assets.

21 (3) "Withdrawal" refers to the withdrawal of a foreign corporation
 22 from Indiana under IC 23-1-50.

23 (b) The officers and directors of a corporation effecting dissolution,
 24 liquidation, or withdrawal shall do the following:

25 (1) File all necessary documents with the department in a timely
 26 manner as required by this article.

27 (2) Make all payments of contributions to the department in a
 28 timely manner as required by this article.

29 (3) File with the department a form of notification within thirty
 30 (30) days of the adoption of a resolution or plan. The form of
 31 notification shall be prescribed by the department and may
 32 require information concerning:

33 (A) the corporation's assets;

34 (B) the corporation's liabilities;

35 (C) details of the plan or resolution;

36 (D) the names and addresses of corporate officers, directors,
 37 and shareholders;

38 (E) a copy of the minutes of the shareholders' meeting at which
 39 the plan or resolution was formally adopted; and

40 (F) such other information as the board may require.

41 The commissioner may accept, in lieu of the department's form of
 42 notification, a copy of Form 966 that the corporation filed with

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1 the Internal Revenue Service.

2 (c) ~~Notwithstanding IC 23-1-35-1(e)~~, unless a clearance is issued
3 under subsection ~~(g)~~ for a period of one ~~(1)~~ year following the filing of
4 the form of notification with the department; ~~(e)~~, the corporate officers
5 and directors remain personally liable ~~subject to IC 23-1-35-1(e)~~; for
6 any acts or omissions that result in the distribution of corporate assets
7 in violation of the interests of the state. An officer or director held
8 liable for an unlawful distribution under this subsection is entitled to
9 contribution:

10 (1) from every other director who voted for or assented to the
11 distribution; subject to IC 23-1-35-1(e); and

12 (2) from each shareholder for the amount the shareholder
13 accepted.

14 ~~(d)~~ The corporation's officers' and directors' personal liability
15 includes for all contributions, penalties, interest, and fees associated
16 with the collection of the liability due the department. In addition to the
17 penalties provided elsewhere in this article, a penalty of up to thirty
18 percent (30%) of the unpaid contributions may be imposed on the
19 corporate officers and directors for failure to take reasonable steps to
20 set aside corporate assets to meet the liability due the department.

21 ~~(e)~~ If the department fails to begin a collection action against a
22 corporate officer or director within one ~~(1)~~ year after the filing of a
23 completed form of notification with the department, the personal
24 liability of the corporate officer or director expires. The filing of a
25 substantially blank form of notification or a form containing
26 misrepresentation of material facts does not constitute filing a form of
27 notification for the purpose of determining the period of personal
28 liability of the officers and directors of the corporation.

29 ~~(f)~~ ~~(d)~~ In addition to the remedies contained in this section, the
30 department is entitled to pursue corporate assets that have been
31 distributed to shareholders in violation of the interests of the state. The
32 election to pursue one (1) remedy does not foreclose the state's option
33 to pursue other legal remedies.

34 ~~(g)~~ ~~(e)~~ The department may issue a clearance to a corporation
35 effecting dissolution, liquidation, or withdrawal if:

36 (1) the officers and directors of the corporation have met the
37 requirements of subsection (b); and

38 (2) request for the clearance is made in writing by the officers and
39 directors of the corporation within thirty (30) days after the filing
40 of the form of notification with the department.

41 ~~(h)~~ ~~(f)~~ The issuance of a clearance by the department under
42 subsection ~~(g)~~ ~~(e)~~ releases the officers and directors from personal

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1 liability under this section.

2 SECTION 7. IC 23-1-46-3 IS AMENDED TO READ AS
3 FOLLOWS [EFFECTIVE JULY 1, 2000]: Sec. 3. (a) A corporation
4 administratively dissolved under section 2 of this chapter may apply to
5 the secretary of state for reinstatement. The application must:

6 (1) recite the name of the corporation and the effective date of its
7 administrative dissolution;

8 (2) state that the ground or grounds for dissolution either did not
9 exist or have been eliminated;

10 (3) state that the corporation's name satisfies the requirements of
11 IC 23-1-23-1; ~~and~~

12 (4) contain a certificate from the department of state revenue
13 reciting that all taxes owed by the corporation have been paid;
14 **and**

15 **(5) contain a certificate from the department of workforce**
16 **development stating that all employer contributions owed by**
17 **the corporation under IC 22-4-10 have been paid.**

18 (b) If the secretary of state determines that the application contains
19 the information required by subsection (a) and that the information is
20 correct, the secretary of state shall cancel the certificate of dissolution
21 and prepare a certificate of reinstatement that recites the determination
22 and the effective date of reinstatement, file the original of the
23 certificate, and serve a copy on the corporation under IC 23-1-24-4.

24 (c) When the reinstatement is effective, it relates back to and takes
25 effect as of the effective date of the administrative dissolution and the
26 corporation resumes carrying on its business as if the administrative
27 dissolution had never occurred.

28 SECTION 8. IC 25-1-5-8 IS AMENDED TO READ AS FOLLOWS
29 [EFFECTIVE JULY 1, 2000]: Sec. 8. (a) The bureau and the boards
30 may allow the department of state revenue **and the department of**
31 **workforce development** access to the name of each person who:

32 (1) is licensed under this chapter; or

33 (2) has applied for a license under this chapter.

34 (b) If the department of state revenue notifies the bureau that a
35 person is on the most recent tax warrant list, the bureau may not issue
36 or renew the person's license until:

37 (1) the person provides to the bureau a statement from the
38 department of state revenue that the person's delinquent tax
39 liability has been satisfied; or

40 (2) the bureau receives a notice from the commissioner of the
41 department of state revenue under IC 6-8.1-8-2(k).

42 **(c) If the department of workforce development notifies the**

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1 **bureau that a person has unpaid contribution liability, the bureau**
 2 **may not issue or renew the person's license until the person**
 3 **provides to the bureau a statement from the department of**
 4 **workforce development that the person's delinquent contribution**
 5 **liability has been satisfied.**

6 SECTION 9. IC 25-1-6-8 IS AMENDED TO READ AS FOLLOWS
 7 [EFFECTIVE JULY 1, 2000]: Sec. 8. (a) The bureau and the boards
 8 may allow the department of state revenue **and the department of**
 9 **workforce development** access to the name of each person who:

10 (1) is licensed under this chapter; or

11 (2) has applied for a license under this chapter.

12 (b) If the department of state revenue notifies the bureau that a
 13 person is on the most recent tax warrant list, the bureau may not issue
 14 or renew the person's license until:

15 (1) the person provides to the bureau a statement from the
 16 department of revenue that the person's delinquent tax liability
 17 has been satisfied; or

18 (2) the bureau receives a notice from the commissioner of the
 19 department of state revenue under IC 6-8.1-8-2(k).

20 (c) **If the department of workforce development notifies the**
 21 **bureau that a person has unpaid contribution liability, the bureau**
 22 **may not issue or renew the person's license until the person**
 23 **provides to the bureau a statement from the department of**
 24 **workforce development that the person's delinquent contribution**
 25 **liability has been satisfied.**

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COMMITTEE REPORT

Mr. Speaker: Your Committee on Labor and Employment, to which was referred House Bill 1145, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill be amended as follows:

Page 1, between the enacting clause and line 1, begin a new paragraph and insert:

"SECTION 1. IC 22-4-19-6, AS AMENDED BY P.L.235-1999, SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2000]: Sec. 6. (a) Each employing unit shall keep true and accurate records containing information the department considers necessary. These records are:

- (1) open to inspection; and
- (2) subject to being copied;

by an authorized representative of the department at any reasonable time and as often as may be necessary. The commissioner, the review board, or an administrative law judge may require from any employing unit any verified or unverified report, with respect to persons employed by it, which is considered necessary for the effective administration of this article.

(b) Except as provided in subsection (d), information obtained or obtained from any person in the administration of this article and the records of the department relating to the unemployment tax or the payment of benefits is confidential and may not be published or be open to public inspection in any manner revealing the individual's or the employing unit's identity, except:

- (1) in obedience to an order of a court;
- (2) **when authorized by the individual and the employing unit;**
- or
- (3) as provided in this section.

(c) A claimant at a hearing before an administrative law judge or the review board shall be supplied with information from the records referred to in this section to the extent necessary for the proper presentation of the subject matter of the appearance. The commissioner may make the information necessary for a proper presentation of a subject matter before an administrative law judge or the review board available to an agency of the United States or an Indiana state agency.

(d) The commissioner may release the following information:

- (1) Summary statistical data may be released to the public.
- (2) Employer specific information known as ES 202 data and data resulting from enhancements made through the business establishment list improvement project may be released to the

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department of commerce only for the following purposes:

- (A) The purpose of conducting a survey.
 - (B) The purpose of aiding the officers or employees of the department of commerce in providing economic development assistance through program development, research, or other methods.
 - (C) Other purposes consistent with the goals of the department of commerce and not inconsistent with those of the department.
- (3) Employer specific information known as ES 202 data and data resulting from enhancements made through the business establishment list improvement project may be released to the budget agency only for aiding the employees of the budget agency in forecasting tax revenues.
- (4) Information obtained from any person in the administration of this article and the records of the department relating to the unemployment tax or the payment of benefits for use by the following governmental entities:
- (A) department of state revenue; or
 - (B) state or local law enforcement agencies;
- only if there is an agreement that the information will be kept confidential and used for legitimate governmental purposes.
- (e) The commissioner may make information available under subsection (d)(1), (d)(2), or (d)(3) only:
- (1) if:
 - (A) data provided in summary form cannot be used to identify information relating to a specific employer or specific employee; or
 - (B) there is an agreement that the employer specific information released to the department of commerce or budget agency will be treated as confidential and will be released only in summary form that cannot be used to identify information relating to a specific employer or a specific employee; and
 - (2) after the cost of making the information available to the person requesting the information is paid under IC 5-14-3.
- (f) An employee:
- (1) of the department who recklessly violates subsection (a), (c), (d), or (e); or
 - (2) of any governmental entity listed in subsection (d)(4) of this chapter who recklessly violates subsection (d)(4) of this chapter; commits a Class B misdemeanor.
- (g) An employee of the department of commerce or the budget

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agency who violates subsection (d) or (e) commits a Class B misdemeanor."

Page 3, after line 8, begin a new paragraph and insert:

"SECTION 5. IC 22-4-32-20 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2000]: Sec. 20. The contributions, penalties, and interest due from any employer under the provisions of this article from the time they shall be due shall be a personal liability of the:

- (1) employer; **and**
- (2) **directors and officers of an employer;**

to and for the benefit of the fund and the employment and training services administration fund.

SECTION 6. IC 22-4-32-23 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2000]: Sec. 23. (a) As used in this section:

- (1) "Dissolution" refers to dissolution of a corporation under IC 23-1-45 through IC 23-1-48.
- (2) "Liquidation" means the operation or act of winding up a corporation's affairs, when normal business activities have ceased, by settling its debts and realizing upon and distributing its assets.
- (3) "Withdrawal" refers to the withdrawal of a foreign corporation from Indiana under IC 23-1-50.

(b) The officers and directors of a corporation effecting dissolution, liquidation, or withdrawal shall do the following:

- (1) File all necessary documents with the department in a timely manner as required by this article.
- (2) Make all payments of contributions to the department in a timely manner as required by this article.
- (3) File with the department a form of notification within thirty (30) days of the adoption of a resolution or plan. The form of notification shall be prescribed by the department and may require information concerning:
 - (A) the corporation's assets;
 - (B) the corporation's liabilities;
 - (C) details of the plan or resolution;
 - (D) the names and addresses of corporate officers, directors, and shareholders;
 - (E) a copy of the minutes of the shareholders' meeting at which the plan or resolution was formally adopted; and
 - (F) such other information as the board may require.

The commissioner may accept, in lieu of the department's form of notification, a copy of Form 966 that the corporation filed with

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the Internal Revenue Service.

(c) **Notwithstanding IC 23-1-35-1(e)**, unless a clearance is issued under subsection ~~(g)~~ for a period of one (1) year following the filing of the form of notification with the department; ~~(e)~~, the corporate officers and directors remain personally liable ~~subject to IC 23-1-35-1(e)~~; for any acts or omissions that result in the distribution of corporate assets in violation of the interests of the state. An officer or director held liable for an unlawful distribution under this subsection is entitled to contribution:

(1) from every other director who voted for or assented to the distribution; subject to IC 23-1-35-1(e); and

(2) from each shareholder for the amount the shareholder accepted.

~~(d)~~ The corporation's officers' and directors' personal liability includes for all contributions, penalties, interest, and fees associated with the collection of the liability due the department. In addition to the penalties provided elsewhere in this article, a penalty of up to thirty percent (30%) of the unpaid contributions may be imposed on the corporate officers and directors for failure to take reasonable steps to set aside corporate assets to meet the liability due the department.

~~(e)~~ If the department fails to begin a collection action against a corporate officer or director within one (1) year after the filing of a completed form of notification with the department, the personal liability of the corporate officer or director expires. The filing of a substantially blank form of notification or a form containing misrepresentation of material facts does not constitute filing a form of notification for the purpose of determining the period of personal liability of the officers and directors of the corporation.

~~(f)~~ ~~(d)~~ In addition to the remedies contained in this section, the department is entitled to pursue corporate assets that have been distributed to shareholders in violation of the interests of the state. The election to pursue one (1) remedy does not foreclose the state's option to pursue other legal remedies.

~~(g)~~ ~~(e)~~ The department may issue a clearance to a corporation effecting dissolution, liquidation, or withdrawal if:

(1) the officers and directors of the corporation have met the requirements of subsection (b); and

(2) request for the clearance is made in writing by the officers and directors of the corporation within thirty (30) days after the filing of the form of notification with the department.

~~(h)~~ ~~(f)~~ The issuance of a clearance by the department under subsection ~~(g)~~ ~~(e)~~ releases the officers and directors from personal



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liability under this section.

SECTION 7. IC 23-1-46-3 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2000]: Sec. 3. (a) A corporation administratively dissolved under section 2 of this chapter may apply to the secretary of state for reinstatement. The application must:

- (1) recite the name of the corporation and the effective date of its administrative dissolution;
- (2) state that the ground or grounds for dissolution either did not exist or have been eliminated;
- (3) state that the corporation's name satisfies the requirements of IC 23-1-23-1; ~~and~~
- (4) contain a certificate from the department of state revenue reciting that all taxes owed by the corporation have been paid; **and**
- (5) contain a certificate from the department of workforce development stating that all employer contributions owed by the corporation under IC 22-4-10 have been paid.**

(b) If the secretary of state determines that the application contains the information required by subsection (a) and that the information is correct, the secretary of state shall cancel the certificate of dissolution and prepare a certificate of reinstatement that recites the determination and the effective date of reinstatement, file the original of the certificate, and serve a copy on the corporation under IC 23-1-24-4.

(c) When the reinstatement is effective, it relates back to and takes effect as of the effective date of the administrative dissolution and the corporation resumes carrying on its business as if the administrative dissolution had never occurred.

SECTION 8. IC 25-1-5-8 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2000]: Sec. 8. (a) The bureau and the boards may allow the department of state revenue **and the department of workforce development** access to the name of each person who:

- (1) is licensed under this chapter; or
- (2) has applied for a license under this chapter.

(b) If the department of state revenue notifies the bureau that a person is on the most recent tax warrant list, the bureau may not issue or renew the person's license until:

- (1) the person provides to the bureau a statement from the department of state revenue that the person's delinquent tax liability has been satisfied; or
- (2) the bureau receives a notice from the commissioner of the department of state revenue under IC 6-8.1-8-2(k).

(c) If the department of workforce development notifies the

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bureau that a person has unpaid contribution liability, the bureau may not issue or renew the person's license until the person provides to the bureau a statement from the department of workforce development that the person's delinquent contribution liability has been satisfied.

SECTION 9. IC 25-1-6-8 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2000]: Sec. 8. (a) The bureau and the boards may allow the department of state revenue **and the department of workforce development** access to the name of each person who:

- (1) is licensed under this chapter; or
- (2) has applied for a license under this chapter.

(b) If the department of state revenue notifies the bureau that a person is on the most recent tax warrant list, the bureau may not issue or renew the person's license until:

- (1) the person provides to the bureau a statement from the department of revenue that the person's delinquent tax liability has been satisfied; or
- (2) the bureau receives a notice from the commissioner of the department of state revenue under IC 6-8.1-8-2(k).

(c) If the department of workforce development notifies the bureau that a person has unpaid contribution liability, the bureau may not issue or renew the person's license until the person provides to the bureau a statement from the department of workforce development that the person's delinquent contribution liability has been satisfied."

Renumber all SECTIONS consecutively.

and when so amended that said bill do pass.

(Reference is to HB 1145 as introduced.)

LIGGETT, Chair

Committee Vote: yeas 9, nays 0.

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O
P
Y

